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UNITED STATES DISTRICT COURT DISTRICT OF WYOMING

United States of America,

Plaintiff,

v.

Civil No. 2:07-cv-19-CAB

Jane Joyce Rice; Water Garden, Inc.; Perpetual Legacy Corp.; Carte Blanche Trust; & Newport Pacific Trust Co., Ltd.;

Defendants.

PLAINTIFF UNITED STATES OF AMERICA'S PROOF OF SERVICE BY PUBLICATION

Attached hereto as Exhibit A is true and correct copy of the Proof of Publication of the Notice of Service of Summons by Publication upon Defendants Water Gardens, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport

Pacific Trust Co., Ltd., through notices being published in the Wyoming Tribune-eagle once per week for four consecutive weeks beginning on May 23, 2007, with the last publication occurring on June 13, 2007.

MATTHEW H. MEAD, United States Attorney NICHOLAS VASSALLO Assistant United States Attorney District of Wyoming P.O. Box 668 Cheyenne, Wyoming 82003 Telephone: (307) 772-2124

Dated: August 2, 2007

s/ Michael G. Pitman
MICHAEL G. PITMAN (*Pro Hac Vice*)
Trial Attorney, Tax Division
U.S. Department of Justice
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Michael.G.Pitman@USDOJ.gov

EXHIBIT A

Proof of Publication

THE STATE OF WYOMING County of Laramie

SS.

AFFIDAVIT

L.D. Catalano of said County of Laramie, being first duly sworn, deposes and says that he is Controller; or Val Kealy, of said County of Laramie, being first duly sworn, deposes and says that she is the Office Manager of the

Wyoming Tribune-Eagle

a newspaper printed and published in said County and State, and in the Capitol of said State; that the notice of which the annexed is a true copy, has been published in the said newspaper.

for <u>Four</u>	
Times, to wit:	
May 23, 30, 2007	
June 6, 13, 2007	
and that the first publication of said notice was made in said paper bearing date	
May 23,	A.D. 20 07
and that the last publication of said notice was made in said paper bearing date	
June 13,	A.D. 20 <u>07</u>
Ca may	
Subscribed in my presence and sworn to before me by the aforesaid L.D. Catalano, Controller or Val Kealy, Office Manager.	

h expires:

STATE OF WYOMING

Notary Public

this

Day of

My commiss

October 8

NOTICE OF SERVICE OF SUMMONS BY PUBLICATION Please take notice that, pursuant to an Order dated May 8, 2007 authorizing service of process by publication, Water Garden, Inc., Perpetual Legacy Corp., Carte Breife Trust Too. Newport Pacific Trust Co., Ltd., newport Pacific Trust Co., Ltd., are hereby summonsed and required to appear or respond to the Complaint filed on January 19, 2007, in the civil proceeding of United States v. Jane Joyce Rice, et al., Civil No. 2:07-cv-19-CAB, in the United States District Court for the States District Court for the District of Wyoming. This civil action was brought to foreclose federal tax liens against certain property described in the Complaint, including the property located at 9 Pleasant Valley Drive, Sheridan, Wyoming, 82801-9735. A failure to respond to the Complaint before July 7, 2007 shall constitute a default and the Court will proceed to the hearing and adjudication of the suit as if Water Garden, Inc., Perpetual Legacy Corp., Carte Blanche Trust, and Newport Pacific Trust Co., Ltd., had been served with process according to the laws of the State of Wyoming. Each re-sponse shall be filed with the United States District Court Clerk, District of Wyoming, at the following location: 2120 Capital Avenue, Second Floor, Cheyenne, Wyoming, 82001-

3688. A copy of each response must also be served on Michael G. Pitman, Trial Attorney, United States Department of Justice, P.O. Box 683, Ben Franklin Station, Washington, D.C. 20044-0683, telephone (202) 305-7938.

May 23, 30, June 6, 13, 2007